

## 2. By amending Sub-part D as follows:

## §95.8003 VOR FEDERAL AIRWAYS CHANGEOVER POINTS

AIRWAY SEGMENT FROM	TO	CHANGEOVER POINTS DISTANCE FROM	
V-5 is added to read: Cincinnati, OH VORTAC	Appleton, OH VORTAC	64	Cincinnati
V-14 is added to read: Muncie, IN VOR	Findlay, OH VORTAC	44	Muncie
V-31 is amended to delete: Rochester, NY VOR	Elmira, NY VOR	30	Rochester
V-34 is amended to delete: Rochester, N.Y. VOR	Ithaca, N.Y. VOR	30	Rochester
V-104 is amended to read in part: Berlin, NH VOR	Bangor, ME VOR	25	Berlin
V-317 is added to read: Poggi, CA VOR	Imperial, CA	25	Poggi

[FR Doc. 81-14040 Filed 5-6-81; 8:45 am]

BILLING CODE 4910-13-C



## FEDERAL TRADE COMMISSION

## 16 CFR Part 5

## Standards of Conduct

AGENCY: Federal Trade Commission.

ACTION: Final rules.

**SUMMARY:** The Commission is adopting rules to govern disciplinary actions concerning postemployment conflicts of interest. These regulations, which have been approved by the Office of Government Ethics, establish procedures for determining alleged violations of 18 U.S.C. 207 (a), (b), and (c). They establish a procedure whereby the Commission's General Counsel may conduct an investigation of the allegedly improper conduct which may culminate in the Commission issuing an order to show cause and ordering a trial-type hearing to determine whether disciplinary action is warranted.

EFFECTIVE DATE: May 11, 1981.

## FOR FURTHER INFORMATION CONTACT:

Barry R. Rubin, Assistant General Counsel, Federal Trade Commission, Washington, D.C. 20580, 202-523-3520.

**SUPPLEMENTARY INFORMATION:** These rules provide a mechanism for Commission discipline for violations of the postemployment conflict of interest standards of the Ethics in Government Act. At the direction of the Commission, its General Counsel will conduct a nonpublic investigation to determine whether further Commission action is appropriate. If the Commission determines that reasonable cause exists to believe that a former employee violated 18 U.S.C. 207, the Commission may issue an order requiring the former employee to show cause why disciplinary sanctions should not be imposed. The former employee would then have the right to be heard at a trial-type hearing conducted by an Administrative Law Judge in accordance with the Commission's adjudicative procedures. At the close of the hearing, the ALJ would issue an initial decision which could then be appealed to the Commission. The sanctions that may be imposed include reprimand, suspension from practice before the Commission, or prohibiting the former employee from communicating with the Commission with the intent to influence it for a period not to exceed five years.

Accordingly, the Commission amends its rules of practice by adding Subpart E to Part 5 to read as follows:

## Subpart E—Disciplinary Actions Concerning Postemployment Conflict of Interest

Sec.

- 5.51 Scope and applicability.
- 5.52 Nonpublic proceedings.
- 5.53 Initiation of investigation.
- 5.54 Referral to the Office of Government Ethics and to the Department of Justice.
- 5.55 Conduct of investigation.
- 5.56 Disposition.
- 5.57 Order to show cause.
- 5.58 Answer and request for a hearing.
- 5.59 Presiding official.
- 5.60 Scheduling of hearing.
- 5.61 Perhearing procedures; motions; interlocutory appeals; summary decision; discovery; compulsory process.
- 5.62 Hearing rights of respondent.
- 5.63 Evidence; transcript; in camera orders; proposed findings of fact and conclusions of law.
- 5.64 Initial decision.
- 5.65 Review of initial decision.
- 5.66 Commission decision and reconsideration.
- 5.67 Sanctions.
- 5.68 Judicial review.

Authority: 15 U.S.C. 41 et seq.

## Subpart E—Disciplinary Actions Concerning Postemployment Conflict of Interest

## § 5.51 Scope and applicability.

These regulations establish procedures for investigating and determining alleged violations of 18 U.S.C. 207 (a), (b) and (c) (Postemployment restrictions applicable to federal employees) or regulations issued by the Office of Personnel Management set forth in 5 CFR Part 737, reflecting the joint views of the Office of Government Ethics and the Department of Justice as to the requirements of 18 U.S.C. 207.

## § 5.52 Nonpublic proceedings.

Any investigation or proceedings held under this Part shall be nonpublic unless the respondent specifically requests otherwise, except to the extent required by the Freedom of Information Act (5 U.S.C. 552) or by the Sunshine Act (5 U.S.C. 552b). However, the presiding official's initial decision and any final decision of the Commission shall be placed on the public record, except that information may be designated *in camera* in accordance with § 3.45 of the Commission's Rules of Practice.

## § 5.53 Initiation of investigation.

(a) Investigations under this Part may be initiated upon the submission by any person of a written statement to the Secretary setting forth sufficient information to indicate a possible violation of 18 U.S.C. 207 or by the Commission on its own initiative when

a possible violation is indicated by information within the Commission's possession.

(b) At the direction of the Commission, the General Counsel shall investigate any alleged violation of 18 U.S.C. 207.

## § 5.54 Referral to the Office of Government Ethics and to the Department of Justice.

(a) The General Counsel shall make a preliminary determination of whether the matter appears frivolous and, if not, shall expeditiously transmit any available information to the Director of the Office of Government Ethics and to the Criminal Division, Department of Justice.

(b) Unless the Department of Justice communicates to the Commission that it does not intend to initiate criminal prosecution, the General Counsel shall coordinate any investigation or proceeding under this Part with the Department of Justice in order to avoid prejudicing criminal proceedings.

## § 5.55 Conduct of investigation.

(a) The General Counsel may (1) exercise the authority granted in § 2.5 of the Commission's Rules of Practice to administer oaths and affirmations; and (2) conduct investigational hearings pursuant to Part 2 of these rules. He may also recommend that the Commission issue compulsory process in connection with an investigation under this section.

(b) Witnesses in investigations shall have the rights set forth in § 2.9 of the Commission's Rules of Practice.

## § 5.56 Disposition.

(a) Upon the conclusion of an investigation under this Part, the General Counsel shall forward to the Commission a summary of the facts disclosed by the investigation along with a recommendation as to whether the Commission should issue an order to show cause pursuant to § 5.57.

(b) When the former government employee involved is an attorney, the General Counsel shall also recommend whether the matter should be referred to the disciplinary committee of the bar(s) of which the attorney is a member.

## § 5.57 Order to show cause.

(a) Upon a Commission determination that there exists reasonable cause to believe a former government employee has violated 18 U.S.C. 207, the Commission may issue an order requiring the former employee to show cause why sanctions should not be imposed.

(b) The show cause order shall contain (1) the statutory provisions



alleged to have been violated and a clear and concise description of the acts of the former employee that are alleged to constitute the violation; (2) notice of the respondent's right to submit an answer and request a hearing, and the time and manner in which the request is to be made; and (3) a statement of the sanctions that may be imposed pursuant to § 5.67 of this Part.

(c) Subsequent to the issuance of an order to show cause, any communications to or from the Commission or any member of the Commission shall be governed by the *ex parte* provisions of § 4.7 of the Commission's Rules of Practice. 18 CFR 4.7.

#### § 5.58 Answer and request for a hearing.

(a) An answer and request for a hearing must be filed with the Secretary of the Commission within thirty (30) days after service of the order to show cause.

(b) In the absence of good cause shown, failure to file an answer and request for a hearing within the specified time limit (1) will be deemed a waiver of the respondent's right to contest the allegations of the show cause order or request a hearing and (2) shall authorize the Commission to find the facts to be as alleged in the show cause order and enter a final decision providing for the imposition of such sanctions specified in § 5.67 as the Commission deems appropriate.

(c) An answer shall contain (1) a concise statement of the facts or law constituting each ground of defense and (2) specific admission, denial, or explanation of each fact alleged in the show cause order or, if the respondent is without knowledge thereof, a statement to that effect. Any allegations of a complaint not answered in this manner will be deemed admitted.

(d) Hearings shall be deemed waived as to any facts in the show cause order that are specifically admitted or deemed to be admitted as a result of respondent's failure to deny them. Those portions of respondent's answer, together with the show cause order, will provide a record basis for initial decision by the Administrative Law Judge or for final decision by the Commission.

(e) If all material factual allegations of the show cause order are specifically admitted or have been deemed admitted in accordance with paragraph (c) of this Section, the Commission will decide the matter on the basis of the allegations set forth in the show cause order and respondent's answer.

#### § 5.59 Presiding official.

(a) Upon the receipt of an answer and request for a hearing, the Secretary shall refer the matter to the Chief Administrative Law Judge, who shall appoint an Administrative Law Judge to preside over the hearing and shall notify the respondent and the General Counsel as to the person selected.

(b) The powers and duties of the presiding official shall be as set forth in § 3.42(b)-(h) of the Commission's Rules of Practice.

#### § 5.60 Scheduling of hearing.

The presiding official shall fix the date, time and place of the hearing. The hearing shall not be scheduled earlier than fifteen days after receipt of the respondent's answer and request for a hearing. In fixing the time, date and place of the hearing, the presiding official shall give due regard to the respondent's need for adequate time to prepare a defense and an expeditious resolution of allegations that may be damaging to his or her reputation.

#### § 5.61 Prehearing procedures; motions; interlocutory appeals; summary decision; discovery; compulsory process.

Because of the nature of the issues involved in proceedings under this Part, the Commission anticipates that extensive motions, prehearing proceedings and discovery will not be required in most cases. For this reason, detailed procedures will not be established under this Part. However, to the extent deemed warranted by the presiding official, prehearing conferences, motions, interlocutory appeals, summary decisions, discovery and compulsory process shall be permitted and shall be governed, where appropriate, by the provisions set forth in Subparts C and D, Part 3, of the Commission's Rules of Practice.

#### § 5.62 Hearing rights of respondent.

In any hearing under this subpart, the respondent shall have the right (a) to be represented by counsel; (b) to present and cross-examine witnesses and submit evidence; (c) to present objections, motions, and arguments, oral or written; and (d) to obtain a transcript of the proceedings on request.

#### § 5.63 Evidence; transcript; in camera orders; proposed findings of fact and conclusions of law.

Sections 3.43, 3.44, 3.45, and 3.46 of the Commission's Rules of Practice shall govern, respectively, the receipt and objections to admissibility of evidence, the transcript of the hearing, *in camera* orders and the submission and consideration of proposed findings of fact and conclusions of law except that

(a) a copy of the hearing transcript shall be provided the respondent; and (b) the Commission has the burden of establishing, by a preponderance of the evidence on the record as a whole, the allegations stated in the order to show cause.

#### § 5.64 Initial decision.

Section 3.51 of the Commission's Rules of Practice shall govern the initial decision in proceedings under this subpart, except that the determination of the Administrative Law Judge must be supported by a preponderance of the evidence.

#### § 5.65 Review of initial decision.

Appeals from the initial decision of the Administrative Law Judge or review by the Commission in the absence of an appeal shall be governed by §§ 3.52 and 3.53 of the Commission's Rules of Practice except that oral arguments shall be nonpublic subject to the exceptions stated in § 3.52 of this Part.

#### § 5.66 Commission decision and reconsideration.

The Commission's decision and any reconsideration or reopening of the proceeding shall be governed by §§ 2.51, 3.54, 3.55, 3.71 and 3.72 of the Commission's Rules of Practice, except that (a) if the initial decision is modified or reversed, the Commission shall specify such findings of fact and conclusions of law as are different from those of the presiding official; and (b) references therein to "court of appeals" shall be deemed for purposes of proceedings under this Part to refer to "district court."

#### § 5.67 Sanctions.

In the case of any respondent who fails to request a hearing after receiving adequate notice of the allegations pursuant to § 5.57 or who is found in the Commission's final decision to have violated 18 U.S.C. 207 (a), (b), or (c), the Commission may order such disciplinary action as it deems warranted, including: (a) reprimand; (b) suspension from participating in a particular matter or matters before the Commission; or (c) prohibiting the respondent from making, with the intent to influence, any formal or informal appearance before, or any oral or written communication to, the Commission or its staff on any matter or business on behalf of any other person (except the United States) for a period not to exceed five (5) years.

#### § 5.68 Judicial review.

A respondent against whom the Commission has issued an order imposing disciplinary action under this



Part may seek judicial review of the Commission's determination in an appropriate United States District Court by filing a petition for such review within sixty (60) days of receipt of notice of the Commission's final decision.

By direction of the Commission.

Carol M. Thomas,  
Secretary.

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BILLING CODE 6750-01-M

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Office of the Secretary

#### 21 CFR Part 5

#### Raising the Level of Rulemaking Authority of the Food and Drug Administration in Matters Involving Significant Public Policy; Response to Executive Order 12291

**AGENCY:** Office of the Secretary, HHS.

**ACTION:** Rule (Notice of Reservation of Authority).

**SUMMARY:** The President's Executive Order on Federal Regulation, Executive Order 12291, requires each Federal agency to minimize regulatory burdens on the public. This notice, raising the level of the rulemaking authority of the Food and Drug Administration in matters involving significant public policy to the Secretary, is part of HHS' response to that Executive Order.

**EFFECTIVE DATE:** May 6, 1981.

**FOR FURTHER INFORMATION CONTACT:** Robert Brady, Executive Assistant to the Commissioner, Office of the Commissioner (HF-9), Food and Drug Administration, 5600 Fishers Lane, Rockville, Md. 20857, 301-443-4124.

#### SUPPLEMENTARY INFORMATION:

##### Overview and Purpose

On February 17, 1981, President Reagan issued Executive Order 12291. The Executive Order establishes a government-wide framework for carrying out the President's policy of providing regulatory relief to the public. HHS is fully committed to this objective and will soon be establishing a number of Department-wide policies to assure its successful implementation.

Among the actions HHS will take are revisions to the Department's regulations development processes to assure consistency with the objectives of the President's regulatory relief program in all of the Department's regulatory actions. Included in the revisions will be steps to maximize

coordination and consultation with the President's Task Force on Regulatory Relief and the Director of the Office of Management and Budget, as required by the Executive Order.

Under the terms of the Order, all regulations, except several categories specifically exempted, must be reviewed by the Director of the Office of Management and Budget, subject to the direction of the President's Task Force on Regulatory Relief, chaired by the Vice President, and composed of a number of Cabinet members.

Under existing practice, all regulations issued by operating components of HHS, with the exception of the Food and Drug Administration, are approved by the Secretary prior to review by the Director of OMB. In order to effectively carry out HHS' substantive responsibilities under the Executive Order, as well as the procedural requirements pertaining to review by the Director of OMB, FDA regulations involving significant public policy must receive similar Secretarial consideration and approval.

Therefore, this document amends previous delegations of authority to issue regulations of the Food and Drug Administration by providing that the Secretary reserves the authority vested in him by applicable statutes to approve FDA regulations involving significant public policy, except regulations to which the formal rulemaking procedures of the Administrative Procedure Act apply.

More specifically, regulations which establish procedural rules applicable to a general class of foods, drugs, cosmetics, medical devices, or other subjects of regulation, or which present highly significant public issues involving the quality, availability, marketability or cost of one or more foods, drugs, cosmetics, medical devices, or other subjects of regulation, shall be reserved for Secretarial approval.

This reservation of authority is designed to continue previous delegations of authority to the Commissioner of Food and Drugs with respect to all other activities of the agency, including the approximately 1,000 regulatory actions taken annually by FDA regarding specific foods, drugs, cosmetics, medical devices, and other subjects of regulation not involving significant public policy. This reservation of authority is intended only to improve the internal management of the Department, and is not intended to create any legal right or benefit. Regulations issued by FDA without approval of the Secretary are to be conclusively viewed as falling outside the scope of this reservation of

authority. Moreover, it is the policy of the Secretary that with respect to those FDA regulations for which the Secretary hereby reserves approval authority, the Commissioner of Food and Drugs will be the Secretary's principal advisor.

This reservation of authority, set forth below, is effective this date.

Dated: May 6, 1981.

Richard S. Schweiker,  
Secretary.

Title 21, Part 5 of the Code of Federal Regulations, is amended as follows:

#### § 5.1 [Redesignated as § 5.10]

1. By redesignating § 5.1 as § 5.10;
2. By adding after § 5.10 the following new § 5.11:

#### § 5.11 Reservation of authority.

(a) Notwithstanding provisions of § 5.10 or any previous delegations of authority to the contrary, the Secretary reserves the authority to approve regulations of the Food and Drug Administration, except regulations to which sections 556 and 557 of Title 5 of the United States Code apply, which:

- (1) Establish procedural rules applicable to a general class of foods, drugs, cosmetics, medical devices, or other subjects of regulation; or
- (2) Present highly significant public issues involving the quality, availability, marketability or cost of one or more foods, drugs, cosmetics, medical devices, or other subjects of regulation.

(b) This reservation of authority is intended only to improve the internal management of the Department of Health and Human Services, and is not intended to create any right or benefit, substantive or procedural, enforceable at law by a party against the United States, the Department of Health and Human Services, the Food and Drug Administration, any agency, officer, or employee of the United States, or any person. Regulations issued by the Food and Drug Administration without the approval of the Secretary are to be conclusively viewed as falling outside the scope of this reservation of authority.

#### § 5.10 [Amended]

3. By inserting in redesignated § 5.10(a)(15), after the word "Administration," a comma and the following: "except as provided in § 5.11."

[FR Doc. 81-14183 Filed 5-6-81; 8:45 am]

BILLING CODE 4110-03-M



## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

## 26 CFR Part 601

Statement of Procedural Rules;  
Miscellaneous Amendments

AGENCY: Internal Revenue Service,  
Treasury.

ACTION: Amendment of statement of  
procedural rules.

**SUMMARY:** This document contains miscellaneous amendments to the statement of procedural rules (SPR). The SPR sets forth the procedural rules of the Internal Revenue Service for all taxes administered by the Service as well as certain rules that apply to the Bureau of Alcohol, Tobacco & Firearms. These amendments update the SPR and make certain changes in the Service's procedure.

**DATE:** The amendments are effective May 11, 1981.

**FOR FURTHER INFORMATION CONTACT:** Carolyn Swift of the Legislation & Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, D.C. 20224, Attention: CC:LR:T (202-566-3458, not a toll-free number).

**SUPPLEMENTARY INFORMATION:** This document contains amendments to the SPR (26 CFR Part 601). The amendments are issued under the authority contained in 5 U.S.C. sections 301 and 552.

These amendments fall into several categories. A description of the most significant amendments in each category follows:

## Conforming Amendments

Several amendments reflect the addition of a tax on certain generation-skipping transfers by the Tax Reform Act of 1976 (Pub. L. 94-455). For example, the change in § 601.102(a)(2)(B) reflects the addition of the tax on generation-skipping transfers to the list of taxes collected principally by assessment.

Several amendments to § 601.203 conform the rules to the delegation of authority to the Regional Counsel to review and dispose of offers in compromise and the redelegations made by the Regional Counsel pursuant thereto. For example, paragraph (c)(4) is amended to reflect the authority of the Regional Counsel to review recommendations for acceptance of offers in compromise involving unpaid liability of \$100,000 or more. Other amendments reflect delegations by the Commissioner pursuant to Delegation Order No. 11 (Rev. 12). Other changes to

§ 601.203 include an amendment to paragraph (c)(1) to reflect the authority of Regional Commissioners to perform a post review of offers involving liabilities of \$5,000 or more.

## Amendments Updating the SPR

Section 601.201 (e)(2) and (s)(2) are amended to include references to new revenue procedures and update citation of existing revenue procedures. For example, § 601.201(e)(2) is amended to reflect the addition of Revenue Procedures 79-4 and 79-12 relating to requests for advance rulings under sections 103 and 7478 of the Code. Section 601.201(e)(2) also is broken down into 12 subdivisions to make the provision easier to read.

## Amendments Clarifying the SPR

Section 601.203(a)(2) is amended to eliminate possible confusion caused by use of the term "ad valorem" penalties. The term "delinquency" penalties is used instead to more accurately reflect the nature of the penalties.

A document can be submitted which meets the § 601.501(a)(3) definition of a tax information authorization, but fails to specify that the representative is to receive copies of notices and communications addressed to the taxpayer. Paragraph (a) is amended to make clear that unless the taxpayer specifically authorizes a representative to receive copies of notices and communications (other than rulings), the Service will send copies of those items only to the taxpayer. If a taxpayer does not designate a representative to receive rulings, the Service will continue to send copies to the first representative named on the latest power of attorney.

Section 601.602 (relating to forms and instructions) is revised to make that section easier to read. No substantive changes are made to that section.

## Amendment Reflecting Changes in Procedure

Section 601.201(e)(19) is amended to include a rule for determining the date on which a protest is considered made to an adverse ruling under section 367. The amendment also contains the address to which the protest letter must be directed.

## Drafting Information

The principal author of these amendments to the statement of procedural rules was Richard L. Mull of the Legislation & Regulations Division of the Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service participated in

developing the amendments both on matters of substance and style.

## Adoption of Amendments to Statement of Procedural Rules

Accordingly, 26 CFR Part 601 is amended as follows:

**Paragraph 1.** Paragraph (b)(1) of 601.102 is amended by removing subdivision (iv) and inserting instead a new subdivision (iv) and (v) to read as set forth below:

## § 601.102 Classification of taxes collected by the Internal Revenue Service.

(b) Assessed taxes. \* \* \*

(1) \* \* \*

(iv) The tax on generation-skipping transfers imposed by chapter 13 of the 1954 Code.

(v) Taxes imposed by chapters 41 through 44 of the 1954 Code.

## § 601.103 [Amended]

**Par. 2** Paragraph (b) of § 601.103 is amended by inserting "generation-skipping transfer," between "gift," and "or" in the last sentence.

## § 601.105 [Amended]

**Par. 3.** Paragraphs (b)(4) and (h) of § 601.105 are amended by inserting "generation-skipping transfer," between "gift," and "or" each place it appears.

## § 601.106 [Amended]

**Par. 4.** Section 601.106 is amended as follows:

1. Paragraph (a)(1)(ii)(1a) is amended by inserting "generation-skipping transfer," between "gift," and "or".

2. Paragraph (d)(2)(ii) is amended by inserting "generation-skipping transfer," between "estate," and "or gift tax," in the first sentence.

3. Paragraph (g)(1) is amended by inserting "generation-skipping transfer," between "estate," and "or gift tax," in the first sentence.

**Par. 5.** Section 601.201 is amended as follows:

1. The portion of paragraph (e)(2) beginning with "If the request for an advance ruling under section 367" and ending with "Internal Revenue Service file which cannot be returned," is revised to read as set forth below.

2. Paragraph (e)(8) is amended by removing "T:PS:T" and inserting instead "T:FP:T".

3. Paragraph (e)(19) is amended by inserting after the second sentence "A protest is considered made on the date of the postmark of a letter of protest or the date of the postmark of a letter of protest or the date that such letter is hand delivered to any Internal Revenue



Service office, including the National Office. The protest letter must be addressed to the Assistant Commissioner (Technical), Attention: T:FP:T."

4. Paragraph (s)(2) is amended by removing "Rev. Proc. 72-9, 1972-1 C.B. 718" in the third sentence and inserting instead "Rev. Proc. 80-22, 1980-1 C.B. 654)."

#### § 601.201 Rulings and determination letters.

(e) *Instructions to taxpayers.* \* \* \*

(2) \* \* \*

The following list contains references to revenue procedures for advance ruling requests under certain sections of the Code.

(i) For ruling requests under section 103 of the Code, see Rev. Proc. 79-4, 1979-1 C.B. 483, as amplified by Rev. Proc. 79-12, 1979-1 C.B. 492. Revenue Procedure 79-12 sets forth procedures for submitting ruling requests to which sections 103 and 7478 of the Code apply.

(ii) For ruling requests under section 367 of the Code, see Rev. Proc. 68-23, 1968-1 C.B. 821, as amplified by Rev. Proc. 76-20, 1976-1 C.B. 560, Rev. Proc. 77-5, 1977-1 C.B. 536, Rev. Proc. 78-27, 1978-2 C.B. 526, and Rev. Proc. 78-28, 1978-2 C.B. 526. Revenue Procedure 68-23 contains guidelines for taxpayers and their representatives in connection with issuing rulings under section 367. Revenue Procedure 76-20 explains the effect of Rev. Rul. 75-561, 1975-2 C.B. 129, on transactions described in section 3.03(1)(c) of Rev. Proc. 68-23. Revenue Procedure 77-5 sets forth procedures for submitting ruling requests under section 367, and the administrative remedies available to a taxpayer within the Service after such rulings have been issued. Revenue Procedure 78-27 relates to the notice requirement set forth in the section 367(b) temporary regulations. Revenue Procedure 78-28 relates to the timely filing of a section 367(a) ruling request.

(iii) For ruling requests under section 351 of the Code, see Rev. Proc. 73-10, 1973-1 C.B. 760, and Rev. Proc. 69-19, 1969-2 C.B. 301. Revenue Procedure 73-10 sets forth the information to be included in the ruling request. Revenue Procedure 69-19 sets forth the conditions and circumstances under which an advance ruling will be issued under section 367 of the Code that an agreement which purports to furnish technical know-how in exchange for stock is a transfer of property within the meaning of section 351.

(iv) For ruling requests under section 332, 334(b)(1), or 334(b)(2) of the Code, see Rev. Proc. 73-17, 1973-2 C.B. 465.

Revenue Procedure 73-17 sets forth the information to be included in the ruling request.

(v) See Rev. Proc. 77-30, 1977-2 C.B. 539, and Rev. Proc. 78-18, 1978-2 C.B. 491, relating to rules for the issuance of an advance ruling that a proposed sale of employer stock to a related qualified defined contribution plan of deferred compensation will be a sale of the stock rather than a distribution of property.

(vi) For ruling requests under section 302 or section 311 of the Code, see Rev. Proc. 73-35, 1973-2 C.B. 490. Revenue Procedure 73-35 sets forth the information to be included in the ruling request.

(vii) For ruling requests under section 337 of the Code (and related section 331) see Rev. Proc. 75-32, 1975-2 C.B. 555. Revenue Procedure 75-32 sets forth the information to be included in the ruling request.

(viii) For ruling requests under section 346 of the Code (and related sections 331 and 336), see Rev. Proc. 73-36, 1973-2 C.B. 496. Revenue Procedure 73-36 sets forth the information to be included in the ruling request.

(ix) For ruling requests under section 355 of the Code, see Rev. Proc. 75-35, 1975-2 C.B. 561. Revenue Procedure 75-35 sets forth the information to be included in the ruling request.

(x) For ruling requests under section 368(a)(1)(E) of the Code, see Rev. Proc. 78-33, 1978-2 C.B. 532. Revenue Procedure 78-33 sets forth the information to be included in the ruling request.

(xi) For ruling requests concerning the classification of an organization as a limited partnership where a corporation is the sole general partner, see Rev. Proc. 72-13, 1972-1 C.B. 735. See also Rev. Proc. 74-17, 1974-1 C.B. 438, and Rev. Proc. 75-16, 1975-1 C.B. 676. Revenue Procedure 74-17 announces certain operating rules of the Service relating to the issuance of advance ruling letters concerning the classification of organizations formed as limited partnerships. Revenue Procedure 75-16 sets forth a checklist outlining required information frequently omitted from requests for rulings relating to classification of organizations for Federal tax purposes.

(xii) For ruling requests concerning the creditability of a foreign tax under section 901 or 903 of the Code, see Rev. Rul. 67-308, 1967-2 C.B. 254, which sets forth requirements for establishing that translations of foreign law are satisfactory as evidence for purposes of determining the creditability of a particular foreign tax.

Original documents should not be submitted because documents and exhibits become a part of the Internal Revenue Service file which cannot be returned. \* \* \*

Par. 6. Section 601.203 is amended as follows:

1. The seventh sentence of paragraph (a)(1) is removed and "These functions are performed in the District Counsel, Regional Counsel, or National Office as appropriate." is inserted instead.

2. Paragraph (a)(2) is amended by removing "ad valorem" and inserting instead "delinquency" in the first sentence and by removing the words "ad valorem" from the second sentence.

3. Paragraph (c)(1) is amended by removing "Regional" in subdivision (iii) and inserting instead "District", and by deleting "National Office" in subdivision (iv) and inserting instead "Regional Commissioner".

4. Paragraph (c)(2) is amended as follows:

a. So much of subdivision (i) as precedes (a) is amended by removing "Regional" and inserting instead "District".

b. Subdivision (ii) is amended to read as set forth below.

c. Subdivision (iv) is amended by removing "Regional Counsel" and inserting instead "District Counsel".

d. Subdivision (v) is removed.

5. Paragraph (c)(3) is amended by removing "and chiefs, accounting and adjustment divisions" in the first sentence and inserting instead "Regional Directors of Appeals, and Chiefs and Associate Chiefs, Appeals Offices", by deleting "Chief Counsel, regional counsel" in the second sentence and inserting instead "District Counsel, Regional Counsel, or Office of Chief Counsel in Washington", and by revising the last two sentences to read as set forth below.

6. Paragraph (c)(4) is amended by inserting "or Regional Office, as appropriate" between "Office" and "for" in the first sentence, by removing "Office of the Chief Counsel" wherever it appears and inserting instead "Regional Counsel or Office of Chief Counsel in Washington, as appropriate.", and by removing "Commissioner" in the third sentence and inserting instead "Assistant Commissioner (Compliance), Director, Collection Division, or Regional Commissioner, as appropriate".

#### § 601.203 Offers in compromise.

(c) *Consideration of offer.* \* \* \*

(2) \* \* \*



(ii) The District Counsel considers and processes offers submitted in cases described in paragraph (c)(2)(i) (a) through (h) of this section and forwards those offers to the district director, service center director, Regional Counsel, or Office of Chief Counsel in Washington, as appropriate.

(3) \* \* \* Each Regional Commissioner will perform a post review of offers accepted, rejected, or withdrawn in the district director's office if the offer covers liabilities of \$5,000 or more. The post review will cover a sampling of cases processed by the Collection function and all cases processed by the Examination function.

Par. 7. Paragraph (a) of § 601.506 is amended as follows:

1. The second sentence is amended by inserting at the end thereof "and, except with respect to a ruling, which specifically authorizes the representative to receive such notices and communications".

2. The sixth sentence is amended by removing "designated" and inserting instead "designated".

3. The seventh sentence is revised and a new sentence is added immediately after the seventh sentence. The new and revised provisions read as set forth below.

4. The last sentence is amended by removing "designated" and inserting instead "designate".

§ 601.506 Notices to be given to recognized representatives; delivery of refund checks to recognized representatives.

(a) *Notices.* \* \* \* In a case in which the taxpayer does not specifically authorize a representative to receive notices (other than rulings), it will be the practice of the Revenue Service to give copies only to the taxpayer. With respect to a ruling, if the taxpayer does not designate a representative to receive copies, it will be the procedure of the Revenue Service to give copies of rulings to the representative first named on the instrument which reflects the latest date. \* \* \*

Par. 8. Section 601.602 is revised to read as set forth below.

§ 601.602 Tax forms and instructions.

(a) *Tax return forms and instructions.* The Internal Revenue Service develops forms and instructions that explain the requirements of the Internal Revenue Code and regulations. The Service distributes the forms and instructions to help taxpayers comply with the law. The tax system is based on voluntary

compliance, and the taxpayers complete and return the forms with payment of any tax owed.

(b) *Other forms and instructions.* In addition to tax return forms, the Internal Revenue Service furnishes the public copies of other forms and instructions developed for use in complying with the laws and regulations. These forms and instructions lead the taxpayer step-by-step through data needed to accurately report information required by law.

(c) *Where to get forms and instructions.* The Internal Revenue Service mails tax return forms to taxpayers who have previously filed returns. However, taxpayers can call or write to district directors or directors of service centers for copies of any forms they need. These forms are described in Publication 676, *Catalog of Federal Tax Forms, Form Letters, and Notices*, which the public can buy from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

These amendments to the statement of procedural rules are issued under the authority contained in 5 U.S.C. 301 and 552.

Roscoe L. Egger, Jr.,  
Commissioner of Internal Revenue.

[FR Doc. 81-14175 Filed 5-8-81; 8:45 am]

BILLING CODE 4830-01-M

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 165

[CGD2 81-01]

#### Safety Zone: Upper Mississippi River, Mile 633.7 to 636.7

AGENCY: Coast Guard, DOT.

ACTION: Final rule.

**SUMMARY:** This amendment to the Coast Guard's Safety Zone Regulations establishes the Upper Mississippi River, Mile 633.7 to 636.7 including the Marquette-Joliet Highway 18 Bridge at Mile 634.7 near Prairie Du Chien, Wisconsin, as a safety zone. The discovery of potential structural defects resulted in the Wisconsin Department of Transportation closing the bridge to vehicle and pedestrian traffic. With the onset of the navigation season certain safety precautions are required to reduce the possibility of vessel or cargo loss, or damage to life, property, or the marine environment. This safety zone, with its special regulations, is intended to meet this requirement by placing restrictions upon certain vessels navigating the affected portion of the

Upper Mississippi River. Vessels affected by the rule include tows with loaded barges containing petroleum and hazardous materials as listed in 46 CFR Table 151.01-10(b) and 46 CFR Table 151.01-10(d). The effect of these regulations is to reduce the possibility of damage to the bridge or vessels and minimize the possibility of a release of oil or a hazardous cargo.

**EFFECTIVE DATE:** This amendment becomes effective at 1800 on March 23, 1981.

#### FOR FURTHER INFORMATION CONTACT:

Commander L. Z. Katcharian, c/o Marine Safety Office, Minneapolis/St. Paul, P.O. Box 3428, St. Paul, Minnesota 55165, telephone (612) 725-7452.

**ADDRESSES:** Comments should be mailed to Commander(m), Second Coast Guard District, 1430 Olive Street, St. Louis, Missouri 63103. The comments and other material related to this amendment will be available for inspection or copying at the Office of Commander, Second Coast Guard District, Room 310, 1430 Olive Street, St. Louis, Missouri. Normal office hours are between 7:45 a.m. and 4:15 p.m., Monday through Friday, except holidays. Comments may be mailed or hand delivered to this office.

**SUPPLEMENTARY INFORMATION:** This amendment is issued without publication of a notice of proposed rulemaking and is effective in less than 30 days from the date of publication because public procedures on this amendment are impractical due to the immediate and present hazard posed by the present structural condition of the Marquette-Joliet Highway 18 Bridge. These regulations have been reviewed under the provisions of Executive Order 12291 and have been determined not to be a major rule. In addition, these regulations are considered to be nonsignificant in accordance with guidelines set out in the Policies and Procedures for Simplification, Analysis, and Review of Regulations (DOT Order 2100.5 of 5-22-80). An economic evaluation has not been conducted since, for the reasons discussed above, its impact is expected to be minimal. In accordance with Section 605(b) of the Regulatory Flexibility Act (94 Stat. 1164), it is also certified that these rules will not have a significant economic impact on a substantial number of small entities.

#### Drafting Information

The principal persons involved in drafting this amendment are LCDR J. L. ROBINSON, USCG, Project Officer, c/o Commander, Second Coast Guard



District, 1430 Olive Street, St. Louis, Missouri 63103, telephone (314) 425-4655, and LT R. A. KNEE, USCG, Project Attorney, c/o Commander, Second Coast Guard District, 1430 Olive Street, St. Louis, Missouri 63103, telephone (314) 425-4624.

**Comments:** Although this Safety Zone is published as a final rule without prior notice, public comment is nevertheless desirable to ensure that the regulation is both workable and reasonable. Accordingly, persons wishing to comment may do so by submitting written comments to the office listed under "Addresses" in this preamble. Commenters should include their names and addresses, identify the docket number, and give reasons for their comments. Based upon comments received and experience gained under the rule, the amendment may be changed. Any persons desiring acknowledgment of their written comments should include a self-addressed stamped postcard or envelope.

#### Final Regulations

In consideration of the foregoing, Part 165 of Title 33, Code of Federal Regulations, is amended by adding § 165.211, to read as follows:

#### § 165.211 Upper Mississippi River, Mile 633.7 to 636.7.

(a) **Safety Zone.** All the waters of the Upper Mississippi River from Mile 633.7 to 636.7, including the Marquette-Joliet Highway 18 Bridge at Mile 634.7 are a Safety Zone.

(b) **Special Regulations.** (1) All tows transporting petroleum and hazardous materials as listed in 46 CFR Table 151.01-10(b) and 46 CFR 151.01-10(d) must comply with the following regulations when transiting within the Safety Zone.

(i) All such towboats and barges shall be inspected by the person-in-charge of the towboat prior to entry into the zone to ensure cargo integrity, and that all equipment affecting vessel safety, propulsion, and control is operating properly.

(ii) No person shall navigate such tow within the Safety Zone during adverse weather (severe thunderstorms, tornado warnings, etc.) or adverse river conditions (high flow rates, floods, etc.).

(iii) All tows containing loaded anhydrous ammonia barges shall, in addition to the above:

(A) Notify Coast Guard authority at (612) 725-7453 or (314) 425-4614 at least twenty-four (24) hours in advance of the estimated time of arrival at the Marquette-Joliet Highway 18 bridge.

(B) Contact Coast Guard authority on channel 16, VHF-FM and receive positive clearance from said authority prior to entering the safety zone.

(C) Be limited to no more than three barges, in a one barge wide configuration.

(D) Transit the safety zone during daylight hours only.

(2) Coast Guard on scene authority may issue verbal orders via channels 13 and 16, VHF-FM to limit traffic to one way in the safety zone during those times a tow containing a loaded anhydrous ammonia barge is transiting the zone. All vessels shall comply with such orders.

(92 Stat. 1475 (33 U.S.C. 1225); 92 Stat. 1477 (33 U.S.C. 1231); 49 CFR 1.46(n)(4))

Dated: April 3, 1981.

L. Z. Katcharian,

Commander, U.S. Coast Guard, Captain of the Port, Minneapolis/St. Paul, MN.

[FR Doc. 81-14172 Filed 5-8-81; 8:45 am]

BILLING CODE 4910-14-M

#### DEPARTMENT OF EDUCATION

#### 34 CFR Part 776

#### Library Career Training Program (Title II-B HEA); Correction

**AGENCY:** Department of Education.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document corrects final regulations for the Library Career Training Program that appeared at page 85422 in the *Federal Register* of Wednesday, December 24, 1980 (45 FR 85422). The action is necessary to correct errors relating to the Education Department General Administrative Regulations and typographical errors in citations, cross references, and in the text of the regulations.

**ADDRESSES:** Send any questions regarding these regulations, their effective date, or project grants to: Chief, Library Education and Postsecondary Resources Branch, Division of Library Programs, Office of Libraries and Learning Technologies, U.S. Department of Education (Room 3622, Regional Office Building 3), 400 Maryland Avenue, S.W., Washington, D.C. 20202.

**FOR FURTHER INFORMATION CONTACT:** Frank A. Stevens, Telephone (202) 245-9530.

The following corrections are made in the final regulations for the Library Career Training Program appearing on 85422 in the issue of December 24, 1980:

1. On page 85422, column three, in "Authority" the line " \* \* \* Education Amendments of 1980, 94 Stat. 1383

\* \* \* " is corrected to read " \* \* \* Education Amendments of 1980 (Pub. L. 96-374), 94 Stat. 1383 \* \* \* ".

2. On page 85423, column one, in § 776.3(a), "the Education Division General Administrative Regulations (EDGAR) 34 CFR Parts 75 and 77" is corrected to read "The Education Department General Administrative Regulations (EDGAR) in 34 CFR Parts 75 (Direct Grant Programs) and 77 (Definitions)".

3. On page 85424, column one, in § 776.10(b), "library and information science" is corrected to read "library and information science".

4. On page 85424, column two, in § 776.21, the paragraph is deleted and a new paragraph is added to read "One applies for a grant under the procedures of EDGAR §§ 75.100 through 75.129".

5. On page 85425, column one, in § 776.34(b)(1)(i)(E)(1), change colon (:) to semi-colon (;) at end of sentence.

6. On page 85425, column one, in § 776.34(b)(2)(i)(C) the phrase, "each person referred to in paragraphs (b)(9)(ii) (A) and (B)" is corrected to read "each person referred to in paragraph (b)(2)(ii) (A) and (B)".

7. On page 85425, column three, in § 776.36(b) the phrase, "The Secretary looks for" is corrected to read "the Secretary looks for".

8. On page 85426, column one, the citation "(Section 222: 20 U.S.C. 1032)" appearing at the end of § 776.36 is corrected to read "(Section 222 of the Act: 20 U.S.C. 1032)".

9. On page 85427, column one, "Section 222 of the Act: 20 U.S.C. 1032" is added at the end of § 776.44

10. On page 85427, column one, the duplicate paragraph (b) in § 776.45 is removed.

11. On page 85427, column one, the citation "(Section 222 of the Act: 20 U.S.C.)" appearing at the end of § 776.45 is corrected to read "(Section 222 of the Act: 20 U.S.C. 1032)".

Dated: April 29, 1981.

T. H. Bell,

Secretary of Education.

[FR Doc. 81-14177 Filed 5-8-81; 8:45 am]

BILLING CODE 4000-01-M

#### 34 CFR Part 735

#### Minority Institutions Science Improvement Program; Correction

**AGENCY:** Department of Education.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document corrects final regulations implementing the Minority Institutions Science Improvement